

EXHIBIT 59

From: Stewart, Cathy <Cathy.Stewart@Covidien.com>
Sent: Tuesday, May 20, 2008 7:55 PM
To: Ratliff, Bill <Bill.Ratliff@Covidien.com>; Harper, Karen
<Karen.Harper@Covidien.com>
Subject: FW: Sunrise Wholesale

FYI – the customer service reps all state that Victor will tell them anything they want to hear just so he can get the sale.....

From: Stewart, Cathy
Sent: Tuesday, May 20, 2008 12:15 PM
To: Ratliff, Bill; Harper, Karen
Cc: Rehkop, Brenda D
Subject: FW: Sunrise Wholesale
Importance: High

FYI..... This is a new customer.

From: Rehkop, Brenda D
Sent: Tuesday, May 20, 2008 11:56 AM
To: Borelli, Victor
Cc: Stewart, Cathy; Gregory, Connie J
Subject: RE: Sunrise Wholesale
Importance: High

Victor,

Sunrise has sent in three 222 forms this week for CII products. They are not including a PO with the 222 forms and this can become confusing. We must have a hard copy PO with the NDC #s specified. This will eliminate any need for CS to guess which product is being ordered. Please let them know and they can call me if further explanation is needed.

The 222 forms total \$195,000. I have put the latest and largest order on hold (it is also waiting to be allocated) till I hear from you. Were you expecting Sunrise to place such a large order?? And do they really want 2520 bottles of OXYCODONE HCL 30MG TABS USP, 100 count each ??

Please advise ASAP.

Thank you,

Brenda Rehkop

Customer Service Representative

Covidien / Mallinckrodt Dosage Pharmaceuticals

675 McDonnell Blvd.

Hazelwood, Mo 63042

800-325-8888 - phone

800-323-5039 - fax

From: Borelli, Victor

Sent: Tuesday, May 20, 2008 7:57 AM

To: Rehkop, Brenda D

Subject: Sunrise Wholesale

Who is going to be the customer service manager for this new account and can I have that persons phone, fax e mail etc... I am traveling down to the account and want to supply them with all the proper information.

Also, they will be buying CII's as well, what address to they send that in to?

Thanks,

Victor M. Borelli

National Account Manager, Retail

Covidien

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